

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
CALENDAR 2009

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$2,200,868,043</u>	<u>\$1,518,066,512</u>	<u>\$9,072,407</u>
CROP & ANIMAL PRODUCTION	111,112	660,859,845	375,158,729	2,166,409
FORESTRY & LOGGING	113	905,471,227	732,392,257	3,229,577
FISHING & HUNTING	114	154,771,469	55,821,764	324,594
AG & FORESTRY SUPPORT ACTIVITIES	115	479,765,502	354,693,762	3,351,827
<u>MINING</u>	<u>21</u>	<u>492,108,168</u>	<u>429,944,358</u>	<u>2,229,986</u>
SAND & GRAVEL, QUARRYING	2123	291,694,236	238,966,487	1,228,553
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	200,413,932	190,977,871	1,001,433
<u>UTILITIES</u>	<u>22</u>	<u>1,511,670,519</u>	<u>1,363,695,242</u>	<u>19,202,776</u>
ELECTRIC POWER GENERATION & TRANS.	2211	270,845,557	259,695,157	3,487,972
NATURAL GAS DISTRIBUTION	2212	10,527,019	9,948,216	73,937
WATER & SEWER	2213	1,230,297,943	1,094,051,869	15,640,867
<u>CONSTRUCTION</u>	<u>23</u>	<u>36,375,394,864</u>	<u>32,853,180,731</u>	<u>161,549,680</u>
RESIDENTIAL BUILDING & REMODELING	2361	5,867,186,766	5,527,744,272	26,951,806
NONRESIDENTIAL BUILDING	2362	8,647,730,721	7,700,336,650	36,962,257
HEAVY CONSTRUCTION & HIGHWAYS	237	5,297,710,706	4,328,028,187	22,243,945
SPECIAL TRADE CONTRACTORS	238	16,562,742,671	15,297,047,622	75,391,559
PLUMBING & HEATING	23822	3,387,055,407	3,121,848,929	15,346,300
PAINTING	23832	637,397,414	570,513,878	2,791,751
ELECTRICAL	23821	3,490,369,877	3,218,607,306	16,139,912
MASONRY/DRYWALL	23814, 23831	1,263,240,413	1,157,171,875	5,587,430
ROOFING	23816	713,925,104	687,424,603	3,287,268
OTHER CONTRACTORS	238 not listed above	7,070,754,456	6,541,481,031	32,238,898
<u>MANUFACTURING</u>	<u>31-33</u>	<u>115,774,254,573</u>	<u>85,954,599,435</u>	<u>353,723,503</u>
FOOD PRODUCTS	311	8,837,471,410	4,681,728,151	16,754,829
MILLING OF GRAINS	3112	454,166,226	276,896,230	1,221,946
FRUITS & VEGETABLES	3114	1,775,388,135	590,238,592	2,726,431
DAIRY PRODUCTS	3115	79,701,342	49,419,745	239,140
MEAT PRODUCTS	3116	1,699,101,808	1,636,814,679	2,546,542
SEAFOOD PRODUCTS	3117	1,879,488,490	332,137,772	1,512,281
BAKERY PRODUCTS	3118	1,207,421,203	751,616,540	3,627,620
OTHER FOOD ITEMS	3111, 3113, 3119	1,742,204,206	1,044,604,593	4,880,869
BEVERAGES	312	2,231,026,869	1,553,312,553	7,548,984
TEXTILES	313,314	658,862,034	342,558,085	1,705,097
APPAREL	315	186,328,137	105,290,639	511,155
LEATHER & ALLIED PRODUCTS	316	42,735,743	25,433,583	123,466
LUMBER & WOOD PRODUCTS	321	5,768,273,582	3,632,883,187	16,124,535
SAWMILLS	3211	1,861,216,631	1,096,833,536	4,088,355
PLYWOOD & TRUSSES	3212	714,728,219	425,071,455	1,730,785
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	3,192,328,732	2,110,978,196	10,305,395
PAPER PRODUCTS	322	6,177,987,852	3,541,704,805	13,711,033
PULP & PAPER MILLS	3221	3,939,211,812	2,052,560,953	7,229,511
OTHER PAPER PRODUCTS	3222	2,238,776,040	1,489,143,852	6,481,522
COMMERCIAL PRINTING	323	915,733,304	789,880,654	3,951,557
PETROLEUM & COAL PRODUCTS	324	17,559,655,162	15,877,760,261	76,748,790
PETROLEUM REFINING	32411	16,905,945,158	15,433,565,920	74,596,527
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	653,710,004	444,194,341	2,152,263
CHEMICALS	325	3,335,367,684	2,311,802,711	11,085,074
CHEMICALS	3251	784,277,872	548,470,246	2,564,127
PESTICIDES & FERTILIZERS	3253	221,257,063	168,361,034	838,319
PHARMACEUTICALS	3254	657,870,463	443,693,365	2,229,870
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	1,671,962,286	1,151,278,066	5,452,758
PLASTICS & RUBBER PRODUCTS	326	2,053,020,209	1,263,238,702	6,068,107
NONMETALLIC MINERALS	327	2,552,801,715	1,860,132,815	8,618,070
PRIMARY METALS	331	3,566,670,156	2,338,571,398	9,930,403

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	790,826,964	461,001,369	2,186,078
ALUMINUM SMELTING	3313	1,926,443,100	1,348,502,325	5,184,219
OTHER NONFERROUS METALS	3314	169,956,732	147,299,448	711,813
FOUNDRIES	3315	679,443,360	381,768,256	1,848,293
FABRICATED METAL PRODUCTS	332	3,930,705,820	2,776,251,859	12,888,486
MACHINERY	333	3,941,414,355	2,296,262,381	11,191,467
FARM & CONSTRUCTION IMPLEMENTS	3331	369,605,759	211,397,455	1,025,791
INDUSTRIAL MACHINERY	3332	836,272,360	447,023,169	2,196,581
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	2,735,536,236	1,637,841,757	7,969,095
COMPUTERS & ELECTRONICS	334	8,279,134,493	4,430,913,288	21,867,887
COMPUTER HARDWARE	3341	1,015,743,521	326,293,412	1,750,109
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	400,961,922	221,340,840	1,081,942
AUDIO & VIDEO EQUIPMENT	3343	163,091,794	86,188,736	430,706
SEMICONDUCTORS	3344	1,947,318,373	914,669,813	3,922,568
INSTRUMENTS	3345	4,343,802,759	2,604,273,595	12,567,383
SOFTWARE REPRODUCTION	334611	394,738,855	266,545,707	2,038,403
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	13,477,269	11,601,185	76,776
ELECTRICAL EQUIPMENT & APPLIANCES	335	1,747,676,773	821,340,684	4,199,598
LIGHTING EQUIPMENT	3351	230,534,378	53,482,843	259,050
HOUSEHOLD APPLIANCES	3352	514,038,975	221,057,132	1,089,600
OTHER ELECTRIC EQUIPMENT	3353, 3359	1,003,103,420	546,800,709	2,850,948
TRANSPORTATION EQUIPMENT	336	39,784,833,199	35,107,241,339	119,600,810
MOTOR VEHICLES & PARTS	3361, 3362, 3363	723,145,315	515,927,310	2,760,390
AIRCRAFT, AEROSPACE & PARTS	3364	37,579,041,057	33,589,665,887	112,008,041
SHIPS & BOATS	3366	1,399,717,656	946,981,042	4,568,155
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	82,929,171	54,667,100	264,224
FURNITURE & RELATED PRODUCTS	337	1,282,098,706	722,064,114	3,500,543
OTHER MANUFACTURING	339	2,922,457,370	1,476,228,226	7,593,612
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>115,755,773,716</u>	<u>80,351,810,582</u>	<u>379,973,364</u>
DURABLE GOODS	423	54,315,809,126	35,358,910,925	177,311,333
MOTOR VEHICLES & PARTS	4231	5,092,729,027	4,618,903,641	22,768,474
FURNITURE & HOME FURNISHINGS	4232	1,236,620,241	904,579,425	4,489,415
LUMBER & CONSTRUCTION MATERIALS	4233	4,684,159,426	3,167,335,922	15,093,858
PROFESSIONAL & COMMERCIAL EQUIP.	4234	9,712,323,015	7,904,241,147	39,603,706
ELECTRICAL EQUIPMENT	4236	7,433,634,489	5,953,957,234	31,850,053
HARDWARE, PLUMBING, HEATING EQUIP.	4237	2,792,099,026	2,359,373,347	11,312,401
MACHINERY & EQUIPMENT	4238	9,607,616,973	6,710,192,724	32,175,633
OTHER DURABLE GOODS	4235, 4239	13,756,626,929	3,740,327,485	20,017,793
NONDURABLE GOODS:	424	59,853,016,150	44,239,747,708	198,127,638
PAPER & PAPER PRODUCTS	4241	1,752,143,683	1,470,909,868	7,040,973
DRUGS & SUNDRIES	4242	6,838,971,887	6,205,424,174	18,430,542
APPAREL	4243	2,620,981,362	1,026,042,473	5,109,254
FOOD PRODUCTS	4244	23,421,904,140	14,698,420,235	64,857,753
FARM PRODUCTS	4245	903,991,972	458,226,362	2,418,184
CHEMICALS & PLASTICS	4246	2,701,091,653	2,409,153,049	13,129,426
PETROLEUM PRODUCTS	4247	10,781,197,349	9,990,314,525	48,492,167
OTHER NONDURABLE GOODS	4248, 4249	10,832,734,104	7,981,257,022	38,649,339
ELECTRONIC MARKETS, AGENTS, BROKERS	425	1,586,948,440	753,151,949	4,534,393
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>106,451,266,869</u>	<u>83,490,269,810</u>	<u>412,915,640</u>
MOTOR VEHICLES & PARTS	441	14,936,173,556	13,442,232,181	66,207,710
NEW & USED AUTO DEALERS	4411	11,199,368,219	10,254,153,716	50,599,018
RV, BOAT, MOTORCYCLE DEALERS	4412	1,384,028,729	1,136,567,893	5,609,357
AUTOMOTIVE PARTS & TIRES	4413	2,352,776,608	2,051,510,572	9,999,335
FURNITURE & HOME FURNISHINGS	442	2,513,929,797	2,198,595,627	10,602,915
ELECTRONICS & APPLIANCES	443	5,270,424,534	4,355,428,779	24,421,830
HOUSEHOLD APPLIANCES	443111	474,124,965	461,832,469	2,246,515

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	1,764,483,510	1,640,228,303	9,001,084
COMPUTERS & SOFTWARE	44312	2,974,273,677	2,199,687,251	12,919,904
CAMERAS & PHOTO SUPPLY	44313	57,542,382	53,680,756	254,327
BLDG. MATERIALS, GARDEN SUPPLIES	444	6,365,682,285	6,008,261,698	28,771,478
BUILDING MATERIALS	4441	5,569,245,877	5,331,097,263	25,489,222
LAWN & GARDEN SUPPLIES	4442	796,436,408	677,164,435	3,282,256
FOOD & BEVERAGES (OFF-PREMISES)	445	13,150,155,530	12,575,039,628	60,188,483
GROCERY & CONVENIENCE STORES	4451	12,205,861,538	11,781,983,960	56,463,912
OTHER FOOD STORES/SPECIALTY FOODS	4452	827,757,430	689,149,055	3,144,369
BEER, WINE AND LIQUOR STORES	4453	116,536,562	103,906,613	580,202
DRUG STORES & PERSONAL CARE STORES	446	5,448,123,483	4,642,975,765	22,433,295
GAS STATIONS (INCL. CONVENIENCE STORES)	447	8,351,589,992	6,701,753,995	32,354,694
APPAREL & ACCESSORIES	448	4,967,167,572	3,650,202,492	17,561,908
CLOTHING STORES	4481	3,804,795,756	2,855,460,699	13,730,636
SHOE STORES	4482	344,548,725	341,239,911	1,639,389
JEWELRY & LUGGAGE STORES	4483	817,823,091	453,501,882	2,191,883
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	2,910,715,974	2,404,200,873	11,788,779
SPORTING GOODS	45111	1,582,804,170	1,209,926,216	5,899,393
HOBBY & TOY STORES	45112	363,730,631	317,971,932	1,533,186
SEWING SUPPLIES	45113	155,071,363	144,653,253	693,595
MUSICAL INSTRUMENTS	45114	147,335,538	134,377,367	691,698
BOOK, PERIODICAL & MUSIC STORES	45121	481,154,593	435,441,185	2,161,495
TAPES & CDs	45122	180,619,679	161,830,920	809,412
DEPARTMENT STORES	4521	3,471,358,880	3,300,319,951	15,907,462
GENERAL MERCHANDISE STORES	4529	15,691,315,216	14,086,632,632	67,025,816
E-COMMERCE & MAIL ORDER	4541	12,474,289,118	1,153,408,305	7,121,898
MISCELLANEOUS RETAILERS	453, 4542, 4543	10,900,340,932	8,971,217,884	48,529,372
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>4,350,148,543</u>	<u>3,225,658,162</u>	<u>22,153,382</u>
AIR TRANSPORTATION	481	86,409,332	64,886,475	787,625
RAILROADS	482	37,675,031	37,216,770	384,595
WATER TRANSPORTATION	483	263,051,077	76,400,988	302,451
TRUCK TRANSPORTATION	484	780,582,478	557,817,645	4,838,467
TRANSIT & GROUND PASSENGER TRANSPORT	485	136,069,079	121,992,195	1,501,553
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	3,046,361,546	2,367,344,089	14,338,691
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>576,545,108</u>	<u>516,669,411</u>	<u>2,955,737</u>
<u>INFORMATION</u>	<u>51</u>	<u>15,823,537,499</u>	<u>13,690,424,108</u>	<u>123,045,715</u>
PUBLISHING (EXCEPT INTERNET)	511	2,867,521,520	2,302,511,658	19,620,071
NEWSPAPERS	51111	616,132,255	585,499,403	2,555,240
BOOKS & PERIODICALS	51112, 51113	407,658,431	313,718,905	2,057,129
SOFTWARE	5112	1,634,056,202	1,208,960,202	12,496,928
OTHER PUBLISHERS	51114, 51119	209,674,632	194,333,148	2,510,774
MOTION PICTURE PRODUCTION	512	643,295,706	583,857,083	6,566,966
RADIO & TV BROADCASTING, CABLE TV	515	993,070,521	623,740,860	7,313,960
INTERNET PUBLISHING & BROADCASTING	516		NAICS No Longer Valid	
TELEPHONE & TELECOMMUNICATIONS	517	9,299,745,314	8,718,929,672	70,377,944
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	1,411,617,133	1,082,143,689	13,880,922
OTHER INFORMATION SERVICES	519	608,287,305	379,241,146	5,285,852
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>32,342,817,034</u>	<u>21,643,121,307</u>	<u>244,005,536</u>
BANKS & CREDIT UNIONS	522	13,820,185,008	9,579,898,041	134,324,731
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	4,741,463,109	2,575,247,373	27,289,751
INSURANCE AGENTS & BROKERS	524	6,073,257,724	2,985,768,457	25,202,060
REAL ESTATE AGENTS & BROKERS	531	3,146,034,928	2,796,963,994	37,434,659
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	4,470,675,764	3,648,126,690	19,401,159
LESSORS OF NONFINANCIAL INTANGIBLES	533	91,200,501	57,116,752	353,176

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		GROSS	TAXABLE	
BUSINESS, PERSONAL AND OTHER SERVICES	54-92	110,558,140,188	87,570,658,024	963,172,504
LEGAL SERVICES	5411	4,207,696,790	3,934,521,828	57,992,183
ACCOUNTING SERVICES	5412	2,163,363,183	1,913,166,179	28,419,273
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	8,812,847,767	7,254,154,281	78,122,431
COMPUTER SYSTEM DESIGN SERVICES	5415	8,280,994,447	4,459,888,236	51,181,439
CONSULTING SERVICES	5416	6,530,307,693	4,983,758,221	64,631,747
ADVERTISING & PUBLIC RELATIONS	5418	1,206,524,477	995,800,279	12,557,014
OTHER PROFESSIONAL SERVICES	5417, 5419	6,711,152,795	4,463,164,187	41,103,517
MANAGEMENT SERVICES	55	258,368,487	198,178,097	1,873,751
ADMINISTRATIVE & SUPPORT SERVICES	561	12,406,143,548	9,679,995,225	93,867,562
EMPLOYMENT SERVICES	5613	1,653,373,508	1,355,868,785	17,854,438
TRAVEL SERVICES	5615	942,568,848	897,469,845	3,943,179
INVESTIGATION & SECURITY SERVICES	5616	775,931,871	693,900,305	8,168,574
BUILDING SERVICES & JANITORIAL	5617	6,718,891,693	4,503,959,305	44,863,359
OTHER	5611, 5612, 5614, 5619	2,315,377,628	2,228,796,985	19,038,012
WASTE TREATMENT/ COLLECTION	562	2,797,059,724	2,570,526,721	25,455,540
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	1,693,893,440	825,032,055	10,649,565
HEALTH SERVICES	62	31,160,767,677	25,476,113,099	364,586,041
PHYSICIANS	6211	6,733,339,696	5,974,748,615	88,664,516
DENTISTS	6212	2,997,011,392	2,980,822,478	44,600,076
OTHER PRACTITIONERS	6213	2,360,506,548	2,176,827,095	30,608,190
HOSPITALS	622	11,080,659,504	8,177,278,430	120,465,759
NURSING & RETIREMENT HOMES	623	1,794,856,194	1,672,623,618	19,169,367
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	909,787,866	526,641,030	6,176,770
SOCIAL SERVICES & DAY CARE	624	5,284,606,477	3,967,171,833	54,901,363
ARTS, ENTERTAINMENT, & RECREATION	71	2,699,837,940	2,096,918,135	18,574,094
PERFORMING ARTS, SPECTATOR SPORTS	711	1,209,638,576	809,246,675	8,442,030
MUSEUMS, HISTORICAL SITES, ETC.	712	56,463,464	17,351,292	133,182
AMUSEMENT, GAMBLING, RECREATION	713	1,433,735,900	1,270,320,168	9,998,882
ACCOMMODATIONS	721	2,206,631,927	2,111,442,595	10,606,881
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	10,860,694,658	9,188,515,419	46,832,408
DRINKING PLACES	7224	771,461,591	682,691,004	4,041,452
AUTO REPAIR & SERVICES	8111	2,379,951,815	2,245,519,327	10,974,869
OTHER REPAIR SERVICES	8112, 8113, 8114	1,306,762,870	1,122,942,245	5,932,610
PERSONAL SERVICES	812	3,343,822,997	2,870,131,574	29,857,102
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	1,032,002,440	999,265,827	12,990,053
LAUNDRY & DRY CLEANING	8123	369,666,884	359,818,410	2,242,694
OTHER PERSONAL SERVICES	8122, 8129	1,942,153,673	1,511,047,337	14,624,355
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	576,359,081	328,927,352	3,715,574
PUBLIC ADMINISTRATION, OTHER	92,00	183,497,281	169,271,965	2,197,451
TOTAL ALL INDUSTRIES		542,219,752,051	412,615,123,562	2,694,101,336